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March 8, 2010

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DTSC - LEGAL OFFICE

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Allan Plaza, Unit Chief
Brownfields and Environmental Restoration Program - Chatsworth Office
Department of Toxic Substances Control
9211 Oakdale Avenue
Chatsworth, California 91311

Robert L. Elliott, Staff Attorney
Department of Toxic Substances Control - OLC
P.O. Box 806
Sacramento, California 95812-0806

Re: I&SE Order - Docket No. I&SE 09/10-010;
Jervis B. Webb Company of California Site

Dear Messrs. Plaza and Elliott:

This letter responds to the Imminent and Substantial Endangerment Determination and Remedial Action Order – Docket No. I&SE 09/10-010 (“Order”) addressed to the “Jervis Webb Company.” Morrison & Foerster LLP represents the Jervis B. Webb Company, a Michigan corporation. Pursuant to Section 7 of the Order, the Jervis B. Webb Company hereby notifies DTSC that it is not legally responsible for compliance with the Order, or for remediation of the subject Site.

The Jervis B. Webb Company of California (“Webb of California”) was incorporated in California in 1949. Webb of California ceased operations in 1996, and sold the Rayo Avenue and Firestone Boulevard properties in 1997 and 2002, respectively. In both sales, the purchasers agreed to indemnify Webb of California against known and unknown environmental conditions. Webb of California was dissolved on December 31, 2003.

The Jervis B. Webb Company is and always has been a separate corporate entity from Webb of California. The Jervis B. Webb Company has never owned any property nor operated any facility in South Gate, California, and, as a result, is not a “responsible party” as defined by Health and Safety Code §25323.5 or 42 U.S.C. §9607.

Please do not hesitate to contact me should you have any questions regarding this matter.

Sincerely,



William F. Tarantino